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--22. A method of manufacturing a semiconductor device comprising source/drain regions of a second conductive type in a semiconductor of a first conductive type and a semiconductor layer of a first conductive type constituting a channel located between the source/drain regions of the second conductive type, the method comprising:

doping impurities of the first conductive type into the semiconductor of the first conductive type by ion implantation to form the semiconductor layer of the first conductive type.--

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--23. A method of manufacturing a semiconductor device comprising low concentration source/drain regions of a second conductive type in a semiconductor of a first conductive type, high concentration source/drain regions of the second conductive type in the low concentration source/drain regions and a semiconductor layer of the first conductive type constituting a channel located between the source/drain regions of the second conductive type, the method comprising:

doping impurities of the first conductive type into the semiconductor of the first conductive type by ion implantation to form the semiconductor layer of the first conductive type.--

--24. A method of manufacturing a semiconductor device comprising:

doping impurities of a second conductive type into a semiconductor of a first conductive type to form low concentration source/drain regions of the second conductive type;

doping impurities of the second conductive type into the semiconductor of the first conductive type to form high concentration source/drain regions of the second conductive type in the low concentration source/drain regions;

doping impurities of the first conductive type into the semiconductor of the first conductive type to form a semiconductor layer of the first conductive type constituting a channel located between the source/drain regions of the second conductive type;

doping impurities of the second conductive type into the surface of the semiconductor layer of the first conductive type to form a second conductive type layer; and

forming a gate electrode on a gate oxide film provided on the semiconductor of the first conductive type.--

--25. The method of manufacturing a semiconductor device according to claim 24, wherein the low concentration source/drain regions of the second conductive type are formed to be adjacent to the semiconductor layer of the first conductive type formed below the gate electrode by ion implantation.--

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--26. The method of manufacturing a semiconductor device according to claim 24, wherein the low concentration source/drain regions of the second conductive type is shallowly diffused in the surface of the semiconductor of the first conductive type to be adjacent to the semiconductor layer of the first conductive type formed below the gate electrode by at least ion implantation.--

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--27. A method of manufacturing a semiconductor device comprising a first transistor having high resistance to voltage and a second transistor having high resistance to voltage both having low concentration source/drain regions of a second conductive type in a semiconductor of a first conductive type, high concentration source/drain regions of the second conductive type in the low concentration source/drain regions and a gate electrode formed on a gate oxide film provided on the semiconductor, the method comprising:

doping impurities of the second conductive type by ion implantation, to form a second conductive type layer continuing the low source/drain regions of the second transistor having high resistance to voltage,

doping impurities of the first conductive type to form a body layer of the first conductive type below the gate electrode of the second transistor having high resistance to voltage, wherein the body layer parts the second conductive layer.--

--28. A method of manufacturing a semiconductor device having a first transistor having high resistance to and a second transistor having high resistance to voltage, the method comprising:

doping impurities of a second conductive type into a semiconductor of a first conductive type to form first low concentration source/drain regions of the second conductive type for the